

## **What Is the Rhode Island Legal Services Low Income Tax Clinic?**

The Rhode Island Legal Services Low Income Tax Clinic gives low income taxpayers free legal assistance on federal tax matters.

We never charge a fee for our services. You may have to pay court costs and filing fees.

We are independent from the Internal Revenue Service and the Rhode Island Division of Taxation. All telephone conversations and client interviews are confidential.

Most low-income taxpayers are honest and want to comply with the tax laws. Some tax laws change each year and some tax laws are hard to understand. If you have a problem with the IRS, you might need legal assistance.

## **Who We Serve**

In determining eligibility, we evaluate each taxpayer's situation individually.

We serve low-income taxpayers who have disputes with the IRS.

We can serve any taxpayer in Rhode Island for whom English is a second language.

We never charge a fee for our services. You may have to pay court costs and filing fees.

We help taxpayers who do not already have representation in their case and who cannot afford to pay for legal representation or tax assistance. We will not handle cases with more than \$50,000 in dispute.

The factors we consider are:

- whether English is a second language;
- current income / income on the return;
- domestic violence;
- physical or mental disability;
- number of family members; and
- nature and complexity of the tax issue.

## **Identity Theft**

Have you been told you failed to report income that you know you never earned? You may be a victim of identity theft. The Clinic may be able to help you.

## **Injured Spouse Claims**

Have your taxes been withheld to pay a debt you do not owe, such as a defaulted student loan or a child support debt? If you filed a joint return and you had your own income and tax payments on the tax return (tax withholdings, earned income tax credit or additional child tax credit), you may have some relief. The spouse who did not owe the debt may request her portion of the tax refund.

The Clinic can help you file the Injured Spouse Claim and can represent you if the IRS has denied the claim.

## **Types of Cases We Handle**

### **Innocent Spouse Relief Requests**

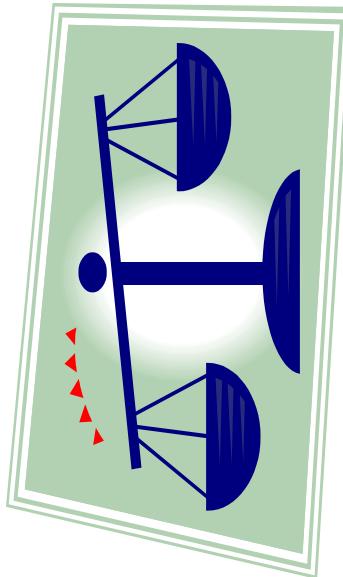
Have you received a bill from the IRS for taxes from a joint tax return? Do you believe it would be unfair to hold you liable for these taxes? Depending on your circumstances, your knowledge of the debt, and other factors, such as spouse abuse, you may qualify for relief as an innocent spouse.

We can help you apply for Innocent Spouse Relief and can represent you if the IRS has denied this relief.

## **Audits or Examinations**

Have you received a letter from the IRS telling you that your tax return is being audited

or examined? The letter may say that the IRS is reviewing your filing status, such as head of household, or certain claimed deductions or credits (dependency exemptions, business deductions, earned income tax credit, child tax credit or child care credit). We can prepare evidence requested by the auditor, file a request to reconsider, attend meetings with IRS employees on your behalf, or represent you during an audit.



# The Rhode Island Legal Services Low Income Tax Clinic

*is funded in part by grants from the  
Internal Revenue Service.*



## Debt Cancellation

Have you lost your home to foreclosure? The IRS treats forgiven debt as income. We can assist you in determining if that income is taxable.

## Earned Income Tax Credit Appeals

The IRS audits many earned income tax credit (EITC) returns. Have you received a letter from the IRS that your earned income tax credit has been denied?

If the IRS determines that the error was reckless or intentional, you cannot claim the EITC for the next two years. If the IRS finds that the error was fraud, you cannot claim the EITC for the next ten years. We can help you appeal the EITC denial and keep your right to claim the EITC in the future.

## Deficiency Notices / Tax Court

Have you received a notice from the IRS that there is a "deficiency" in your taxes and that you have 90 days to file a petition to the Tax Court? If you do not file within that time, you lose the right to go to court without first paying the tax. We can help you settle the matter or file a petition to Tax Court.

## Liens and Levies

Have you received a notice that the IRS plans to file a lien on your property for past taxes, or a notice that it will levy on your property or garnish your wages? We can help with the lien or levy. We can help you ask for a Collections Due Process Hearing to determine whether the IRS can place a levy on your property.

## Negotiations and/or Settlements of Tax Debt

Are you unable to pay your tax debt? We may be able to help you with the following options:

- enter into an installment or payment agreement;
- place your account in currently not collectible status;
- make an offer in compromise (settlement) offer;
- request a taxpayer assistance order if you have a hardship;
- request temporary suspension of collection, or;
- challenge the tax if the time period has not expired or proper procedure was not followed.

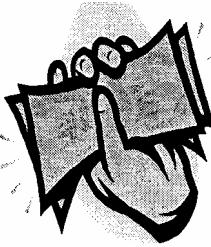
## **How to Get Help**

To find out if we can help, call  
1-800-662-5034  
8:30 a.m. – 4:30 p.m. (EST)

When you call or visit, an interview will be arranged for you.

We may ask you to send copies of tax returns, IRS notices, IRS correspondence, and other documents about your tax problem.

We will contact you in writing, usually within 10 days, to say whether we can represent you. If we cannot represent you, we will try to help you find an attorney, accountant or volunteer who may be able to help.  
**NOTE: This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.**



R I L S Low Income Tax Clinic  
A project of **Rhode Island Legal Services, Inc.**  
56 Pine Street  
Providence, RI  
02903  
(401) 274-2652  
Toll-Free  
1-800-662-5034